

## CHAPTER 98-139

### Committee Substitute for Senate Bill No. 1686

An act relating to ad valorem taxation (RAB); amending s. 193.075, F.S.; providing for certain recreation vehicle-type units to be considered mobile homes for purposes of ad valorem taxation; amending s. 197.162, F.S.; providing for discounts on early tax payments; amending s. 197.182, F.S.; providing for automatic refunds of overpayments of tax greater than \$5; amending s. 197.243, F.S.; redefining the term "household" to exclude boarders and renters; amending s. 197.252, F.S.; providing a formula for estimating household income; amending s. 197.253, F.S.; providing for notification by the property appraiser concerning homestead status; amending s. 197.332, F.S.; providing for collection of penalties, interest, and costs for delinquent taxes; amending s. 197.344, F.S.; providing for tax notices for lienholders, trustees, and vendees; amending s. 197.413, F.S.; providing for advertising costs to be added to delinquent taxes at the time of advertising; amending s. 197.432, F.S.; prescribing conditions for bidding on tax certificates; amending s. 197.443, F.S.; providing for recouping costs of advertising void tax certificates; providing for cancellation of tax certificates at the request of the owner; amending s. 197.542, F.S.; authorizing the clerk to refuse certain bids for lands sold at public auction; creating s. 197.4325, F.S.; providing a procedure for handling bad checks received for payment of taxes or tax certificates; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 193.075, Florida Statutes, is amended to read:

193.075 Mobile homes and recreational vehicles.—

(1) A mobile home shall be taxed as real property if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed. A mobile home shall be considered permanently affixed if it is tied down and connected to the normal and usual utilities. However, this provision does not apply to a mobile home, or any appurtenance thereto, that is being held for display by a licensed mobile home dealer or a licensed mobile home manufacturer and that is not rented or occupied. A mobile home that is taxed as real property shall be issued an "RP" series sticker as provided in s. 320.0815.

(2) A mobile home that is not taxed as real property shall have a current license plate properly affixed as provided in s. 320.08(11). Any such mobile home without a current license plate properly affixed shall be presumed to be tangible personal property.

(3) A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the owner of the land on which the vehicle is permanently affixed. A recreational vehicle shall be considered permanently affixed if it is connected to the normal and usual utilities and if it is

tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the recreational vehicle. Except when the mode of attachment or affixation is such that the recreational vehicle cannot be removed without material or substantial damage to the recreational vehicle or the real property, the intent of the owner to make the recreational vehicle permanently affixed shall be determinative. A recreational vehicle that is taxed as real property must be issued an "RP" series sticker as provided in s. 320.0815.

(4) A recreational vehicle that is not taxed as real property must have a current license plate properly affixed as provided in s. 320.08(9). Any such recreational vehicle without a current license plate properly affixed is presumed to be tangible personal property.

Section 2. Section 197.162, Florida Statutes, is amended to read:

197.162 Discounts; amount and time.—On all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for early payment thereof shall be at the rate of 4 percent in the month of November or at any time within 30 days after the mailing of the original tax notice; 3 percent in the month of December; 2 percent in the following month of January; 1 percent in the following month of February; and zero percent in the following month of March or within 30 days prior to the date of delinquency if the date of delinquency is after April 1. When a taxpayer makes a request to have the original tax notice corrected, the discount rate for early payment applicable at the time the request for correction is made shall apply for 30 days after the mailing of the corrected tax notice. A discount shall apply at the rate of 4 percent for 30 days after the mailing of a tax notice resulting from the action of a value adjustment board. Thereafter, the regular discount periods shall apply. For the purposes of this section, when a discount period ends on a Saturday, Sunday, or legal holiday, the discount period shall be extended to the next working day, if payment is delivered to a designated collection office of the tax collector.

Section 3. Paragraph (b) of subsection (1) and subsection (3) of section 197.182, Florida Statutes, are amended to read:

197.182 Department of Revenue to pass upon and order refunds.—

(1)

(b) Those refunds ~~that~~ ~~which~~ have been ordered by a court and those refunds ~~that~~ ~~which~~ do not result from changes made in the assessed value on a tax roll certified to the tax collector shall be made directly by the tax collector without order from the department and shall be made from undistributed funds without approval of the various taxing authorities. Overpayments in the amount of \$5 or less may be retained by the tax collector unless a written claim for a refund is received from the taxpayer. Overpayments over \$5 resulting from taxpayer error, if determined within the 4-year period of limitation, are to be automatically refunded to the taxpayer. Such refunds do not require approval from the department.

(3) A refund ordered by the department pursuant to this section shall be made by the tax collector in one aggregate amount composed of all the pro rata shares of the several taxing authorities concerned, except that a partial refund is allowed when one or more of the taxing authorities concerned do not have funds currently available to pay their pro rata shares of the refund and this would cause an unreasonable delay in the total refund. A statement by the tax collector explaining the refund shall accompany the refund payment. When taxes become delinquent as a result of a refund pursuant to subparagraph (1)(a)4., the tax collector shall notify the property owner that the taxes have become delinquent and that a tax certificate will be sold if the taxes are not paid within 30 days after the date of delinquency.

Section 4. Subsection (1) of section 197.243, Florida Statutes, is amended to read:

197.243 Definitions.—

(1) “Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

Section 5. Paragraph (c) of subsection (2) of section 197.252, Florida Statutes, is amended to read:

197.252 Homestead tax deferral.—

(2)

(c) The household income of an applicant who applies for a tax deferral before the end of the calendar year in which the taxes and non-ad valorem assessments are assessed shall be for the current year, adjusted to reflect estimated income for the full calendar year period. The estimate of a full year’s household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.

Section 6. Subsection (7) is added to section 197.253, Florida Statutes, to read:

197.253 Homestead tax deferral; application.—

(7) The property appraiser shall promptly notify the tax collector of denials of homestead application and changes in ownership of properties that have been granted a tax deferral.

Section 7. Section 197.332, Florida Statutes, is amended to read:

197.332 Duties of tax collectors.—The tax collector has the authority and obligation to collect all taxes as shown on the tax roll by the date of delinquency or to collect delinquent taxes, interest, and costs, by sale of tax certificates on real property and by seizure and sale of personal property. The tax collector shall be allowed to collect reasonable attorney’s fees and

court costs in actions on proceedings to recover delinquent taxes, interest, and costs.

Section 8. Subsections (1) and (2) of section 197.344, Florida Statutes, are amended to read:

197.344 Lienholders; receipt of notices and delinquent taxes.—

(1) When requested in writing, a tax notice shall be mailed according to the following procedures:

(a) Upon request by any taxpayer aged 60 or over, the tax collector shall mail the tax notice to a third party designated by the taxpayer. A duplicate copy of the notice shall be mailed to the taxpayer.

(b) Upon request by a mortgagee stating that the mortgagee is the trustee of an escrow account for ad valorem taxes due on the property, the tax notice shall be mailed to such trustee. When the original tax notice is mailed to such trustee, the tax collector shall mail a duplicate notice to the owner of the property with the additional statement that the original has been sent to the trustee.

(c) Upon request by a vendee of an unrecorded or recorded contract for deed, the tax collector shall mail a duplicate notice to such vendee.

The tax collector may establish cut-off dates, periods for updating the list, and any other reasonable requirements to ensure that the tax notices are mailed to the proper party on time.

(2) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage, lienholder, or vendee under a contract for deed, upon filing with the tax collector a description of land so encumbered by a recorded mortgage and paying a service charge of \$2, may request and receive information concerning any delinquent taxes appearing on the current tax roll and certificates issued on the described ~~mortgaged~~ land. Upon receipt of such request, the tax collector shall furnish the following information ~~to the mortgagee~~ within 60 days following the tax certificate sale:

(a) The description of property on which certificates were sold ~~as requested by the mortgagee~~.

(b) The number of each certificate issued and to whom.

(c) The face amount of each certificate.

(d) The cost for redemption of each certificate.

Section 9. Subsection (1) of section 197.413, Florida Statutes, is amended to read:

197.413 Delinquent personal property taxes; warrants; court order for levy and seizure of personal property; seizure; fees of tax collectors.—

(1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of the unpaid personal property taxes containing the names and addresses of the taxpayers and the property subject to the tax as the same appear on the tax roll. Prior to April 30 of the next year, the tax collector shall prepare warrants against the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property. The cost of advertising delinquent tax shall be added to the delinquent taxes at the time of advertising. The tax collector is not required to issue warrants if delinquent taxes are less than \$50. However, such taxes shall remain due and payable.

Section 10. Subsection (6) of section 197.432, Florida Statutes, is amended to read:

197.432 Sale of tax certificates for unpaid taxes.—

(6) The tax collector shall require immediate payment of a reasonable deposit from any person who wishes to bid for a tax certificate to whom a certificate may be struck off, and the failure to pay such deposit shall cause the bid to be canceled. A person who fails or refuses to pay any bid made by, or on behalf of, him or her is not entitled to bid or have any other bid accepted or enforced by the tax collector until a new deposit of 100 percent of the amount of estimated purchases has been paid to the tax collector. When tax certificates are ready for issuance, the tax collector shall notify each person to whom a certificate was struck off that the certificate is ready for issuance and payment must be made within 48 hours from the mailing of such notice or the deposit shall be forfeited and the bid canceled. In any event, payment shall be made before delivery of the certificate by the tax collector.

Section 11. Subsection (2) of section 197.443, Florida Statutes, is amended to read:

197.443 Cancellation of void tax certificates; correction of tax certificates; procedure.—

(2) The holder of a tax certificate who pays, redeems, or causes to be corrected or to be canceled and surrendered by any other tax certificates, or pays any subsequent and omitted taxes or costs, in connection with the foreclosure of a tax certificate or tax deed, and when such other certificates or such subsequent and omitted taxes are void or corrected for any reason, the person paying, redeeming, or causing to be corrected or to be canceled and surrendered the other tax certificates or paying the other subsequent and omitted taxes is entitled to obtain the return of the amount paid therefor.

(a) The county officer or taxing authority, as the case may be, which causes an error that results in the issuance of a void tax certificate shall be charged for the costs of advertising incurred in the sale of the tax certificate.

(b) When the owner of a tax certificate requests that the certificate be canceled for any reason but does not seek a refund, the tax collector shall

cancel the tax certificate and a refund shall not be processed. The tax collector shall require the owner of the tax certificate to execute a written statement that he or she is the holder of the tax certificate, that he or she wishes the certificate to be canceled, and that a refund is not expected and is not to be made.

Section 12. Subsection (1) of section 197.542, Florida Statutes, is amended to read:

197.542 Sale at public auction.—

(1) The lands advertised for sale to the highest bidder as a result of an application filed under s. 197.502 shall be sold at public auction by the clerk of the circuit court, or his or her deputy, of the county where the lands are located on the date, at the time, and at the location as set forth in the published notice, which shall be during the regular hours the clerk's office is open. At the time and place, the clerk shall read the notice of sale and shall offer the lands described in the notice for sale to the highest bidder for cash at public outcry. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk of the circuit court in charges for costs of sale, redemption of other tax certificates on the same lands, and all other costs to the applicant for tax deed, plus interest thereon at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2), shall be considered the bid of the certificateholder for the property. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder shall be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502. If there are no higher bids, the land shall be struck off and sold to the certificateholder. If there are other bids, the certificateholder shall have the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder. The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid.

Section 13. Section 197.4325, Florida Statutes, is created to read:

197.4325 Procedure when checks received for payment of taxes or tax certificates are dishonored.—

(1)(a) Within 10 days after a check received by the tax collector for payment of taxes is dishonored, the tax collector shall notify the maker of the check that the check has been dishonored. The tax collector shall cancel the official receipt issued for the dishonored check and shall make an entry on the tax roll that the receipt was canceled because of a dishonored check. Where practicable, the tax collector shall make a reasonable effort to collect the moneys due before canceling the receipt.

(b) The tax collector shall retain a copy of the canceled tax receipt and the dishonored check for the period of time required by law.

(2)(a) When a check received by the tax collector for the purchase of a tax certificate is dishonored and the certificate has not been delivered to the bidder, the tax collector shall retain the deposit and resell the tax certificate. If the certificate has been delivered to the bidder, the tax collector shall notify the department, and, upon approval by the department, the certificate shall be canceled and resold.

(b) When a bidder's deposit is forfeited the tax collector shall retain the deposit and resell the tax certificate.

1. If the tax certificate sale has adjourned, the tax collector shall readvertise the tax certificate to be resold. When the bidder's deposit is forfeited and the certificate is readvertised, the deposit shall be used to pay the advertising fees before other costs or charges are imposed. Any portion of the bidder's forfeit deposit that remains after advertising and other costs or charges have been paid shall be deposited by the tax collector into his or her official office account. If the tax collector fails to require a deposit and tax certificates are resold, the advertising charges required for the second sale shall not be added to the face value of the tax certificate.

2. If the tax certificate sale has not been adjourned, the tax collector shall add the certificates to be resold to the sale list and continue the sale until all tax certificates are sold.

Section 14. This act shall take effect July 1, 1998.

Became a law without the Governor's approval May 22, 1998.

Filed in Office Secretary of State May 21, 1998.